

State of South Dakota

SEVENTY-FIFTH SESSION
LEGISLATIVE ASSEMBLY, 2000

400D0369

HOUSE BILL NO. 1044

Introduced by: The Committee on Taxation at the request of the Department of Revenue

1 FOR AN ACT ENTITLED, An Act to provide that airport authorities are retailers subject to the
2 sales and use tax.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That § 50-6A-53 be amended to read as follows:

5 50-6A-53. Any property in this state acquired by an authority for airport purposes pursuant
6 to the provisions of this chapter, and any income derived by the authority from the ownership,
7 operation, or control thereof, ~~shall be~~ is exempt from taxation to the same extent as other
8 property used for public purpose. However, the provisions of this section do not apply to taxes
9 imposed under chapters 10-45 and 10-46 on tangible personal property and services sold by an
10 authority.